

EXHIBIT T



Robert L. Gossett
Ronald P. Gossett

Gossett & Gossett, P.A.

Attorneys at Law

BobGossett@gossettlaw.com
RonGossett@gossettlaw.com
www.gossettlaw.com

March 31, 2008

Mr. Daniel Rosenfeld, Esq.
33 Arch Street, 26th Floor
Boston, Massachusetts 02110-1447

Re: 3Com Corporation v. Capital 4, Inc.

Dear Mr. Rosenfeld:

Please be advised that the undersigned has been retained by Simon Hughes to represent his law firm, The Hughes Law Firm, P.C., and him, in connection with depositions which you have scheduled.

The subpoenae seem to be in conflict. The first commands his appearance for a deposition to occur in just 3 days. That is untimely. Yet another commands his appearance for a deposition to occur on May 15, 2008. Would you please confirm by return letter, sent to my email address contained above, that the April 3, 2008, deposition is cancelled, and the subpoena for that deposition is withdrawn.

I will begin the process of gaining admission pro hac vice for the deposition, and will be back in touch with you concerning the production of documents.

Of course, as I understand it, whatever information Mr. Hughes has, except his communications with those outside of Capital 4, Inc., is subject to the attorney-client privilege which Mr. Hughes does not control. That means that we will need some time to prepare a privilege log of the documents subpoenaed. Thirty days should be sufficient to do so. Therefore, I believe we will be in a position to timely respond.

Mr. Daniel Rosenfeld, Esq.
March 31, 2008
Page 2

Should you have any questions, please contact me. The easiest method will be by email.

Sincerely,

Gossett & Gossett, P.A.

A handwritten signature in cursive script, appearing to read "Ronald P. Gossett".

Ronald P. Gossett

RPG/ms

D:\Clients\3Com\Simon\Letters\2008 03 31 Letter to Daniel.wpd